**Liquor Pricing Rules for Washington:**

* **Liquor Pricing Information**
* The retail price of liquor sold in state and contract liquor stores is determined by five elements.

1. Distiller's, brewer's or vintner's price to the Board
2. Federal taxes - excise tax rates on all liquor, plus custom duty rates on imported liquor
3. Freight costs
4. Markup (see table below), which is controlled by the Board. Markup covers operating costs of the state liquor control system and provides a yearly profit that is shared by the state and local government. The Board's markup is comparable to the wholesale and retail markup applied by private businesses and is also expressed as margin on sales for comparative purposes
5. State sales taxes (see table below), which is set by the state Legislature

|  |  |  |  |
| --- | --- | --- | --- |
|  | * Mark Up on Delivered Cost | * State Liquor Taxes | * State & Local General Retail Sales Tax (collected at time of purchase) |
|  | | | |
| * Distilled Spirits ... | * 51.9% + 16.7 cents/liter | * 20.5% + $3.7708/liter | * None |
| * Wine ... | * 43.0% | * 22.92 cents/liter 14% and under         45.36 cents/liter over 14% | * 7.0% to 9.5% 7.0% to 9.5% |
| * Malt/Strong Beer | * 50.0% | * None | * 7.0% to 9.5% |
| * \* Merchandise expenses included in markup base. | | | |

* **Container Size**
* **Distilled Spirits - By Container Size**

|  |  |  |  |
| --- | --- | --- | --- |
| * **Metric Size** | * **Btls. Per Case** | * **U.S. Fluid Oz** | * **Closest Previous Container - U.S. oz.** |
| * 1.75 Liter | * 6 | * 59.2 oz. | * 1/2 Gal. - 64 oz |
| * 1.00 Liter | * 12 | * 33.8 oz. | * Qt. - 32 oz |
| * 750 Milliliters | * 12 | * 25.4 oz. | * 5th - 25.6 oz |
| * 500 Milliliters | * 24 | * 16.9 oz. | * Pt. - 16 oz |
| * 375 Milliliters | * 24 | * 12.7 oz. | * Tenth - 12.8 oz |
| * 200 Milliliters | * 48 | * 6.8 oz. | * - |
| * 50 Milliliters | * 120 (varies) | * 1.7 oz. | * Miniatures - 1.6 oz |